

CERTIFICATE

2016

To the Clerk of Atchison, State of Kansas

We, the undersigned, officers of

Muscotah Cemetery

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:		Page No.	2016 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	9,512	7,815	1.456
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxxx	9,512	7,815	1.456
Budget Summary		0	Vote publication required?	No	
Neighborhood Revitalization Rebate					

Assisted by:

Address:

Email:

Final Assessed Valuation:	County Clerk's Use Only
Atchison	4949378
Jackson	417008
0	
0	
0	5366,386
Total Assessed Valuation	0
	November 1, 2015 Valuation

Bill Spear

Attest: 10-26 2015

Pauline Lee
County Clerk

Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 8,581
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 8,581

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 38,681	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ 117,588	
5b. Personal property 2014	- 121,795	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2015:	9,393	
7. Total valuation adjustment (sum of 4, 5c, 6)	48,074	
8. Total estimated valuation July, 1,2015	5,355,894	
9. Total valuation less valuation adjustment (8 minus 7)	5,307,820	
10. Factor for increase (7 divided by 9)	0.00906	
11. Amount of increase (10 times 3)	+ \$ 78	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 8,659	
13. Debt service levy in this 2016 budget	0	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	8,659	
15. Consumer Price Index for all urban consumers for calendar year 2014	1.60%	
16. Consumer Price Index adjustment (3 times 15)	\$ 137	
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 8,796	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2015 Budgeted Funds	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	8,581	909	24	200	4	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,581	909	24	200	4	3

County Treas Motor Vehicle Estimate

909

County Treas Recreational Vehicle Estimate

24

County Treas 16/20M Vehicle Estimate

200

County Treas Commercial Vehicle Tax Estimate

4

County Treas Watercraft Tax Estimate

3

MVT Factor 0.10593

RV Factor 0.00280

16/20M Factor 0.02331

Comm Veh Factor 0.00047

Watercraft Factor 0.00035

NON-BUDGETED FUNDS

(Only the actual budget year for 2014 is to be shown)

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Muscotah Cem Cap Out		0	0	0	0
Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	4,156	Cash Balance Jan 1		Cash Balance Jan 1	4,156

Receipts:		Receipts:		Receipts:		Receipts:	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	4,156	Resources Available:	0	Resources Available:	0	Resources Available:	0

[illegible]

**** Note:** These two block figures should agree.

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	697	467	634
Receipts:			
Ad Valorem Tax	6,006	8,581	XXXXXXXXXXXXXXXXXX
Delinquent Tax	136		
Motor Vehicle Tax	627	714	909
Recreational Vehicle Tax	13	20	24
16/20M Vehicle Tax	197	197	200
Commercial Vehicle Tax			4
Watercraft Tax			3
LAVTR			0
Treasurer Balance January 2014	203	167	
Treasurer Balance December 2014	-167		
Jackson County	610		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	7,625	9,679	1,140
Resources Available:	8,322	10,146	1,774
Expenditures:			
Operations	205	9,512	9,512
mowing	7,650		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	7,855	9,512	9,512
Unencumbered Cash Balance Dec 31	467	634	XXXXXXX
2014/2015/2016 Budget Authority Amount	8,512	9,512	9,512
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			9,512
Tax Required			7,738
Delinquent Comp Rate:	1.0%		77
Amount of 2015 Ad Valorem Tax			7.81

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2016

The governing body of
Muscotah Cemtery
Atchison

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at and will be available at this hearing.

SUPPORTING COUNTIES

Atchison (home county) Jackson

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits
of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	7,855	1.495	9,512	1.769	9,512	7,815	1.459
Debt Service							
Non-Budgeted Funds							
Totals	7,855	1.495	9,512	1.769	9,512	7,815	1.459
Less: Transfers	0		0		0		
Net Expenditures	7,855		9,512		9,512		
Total Tax Levied	6,615		8,581		xxxxxxxxxxxxxx		
Assessed Valuation:	4,426,264		4,850,572		5,355,894		

Outstanding Indebtedness,

	2014	2015	2016
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

0
0

Page No.

RESOLUTION NO. 2015-1

A resolution expressing the property taxation policy of the Muscotah Cemetery District, Atchison County with respect to financing the annual budget for 2016

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of the Muscotah Cemetery District exceeding the amount levied to finance the 2015 budget of the Muscotah Cemetery District, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Muscotah Cemetery District provides essential services to protect the citizens of the Muscotah Cemetery District and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Muscotah Cemetery District that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 13 day of August, 2015 by the Muscotah Cemetery. Atchison County, Kansas.

Muscotah Cemetery


